WHAT IS CLAIMED IS:

1. A panel for framing an opening of a building to eliminate air and water penetration comprising:

at least one channel positioned on a side of said panel for receiving a flange, said channel extending the length of said panel;

a thermally nonconducting section of said panel located adjacent to said channel and extending the length of said panel;

an end section of said panel having a first end attached to said thermally nonconducting section and extending the length of said panel, and a second opposite end of said end section having an elongated slot.

- 2. The panel as recited in Claim 1 wherein said channel comprises retainer edges for retaining said flange inserted into said channel.
- 3. The panel as recited in Claim 1 wherein said panel comprises said flange inserted into said channel, said flange having a right angle extending section positioned in accordance with a predetermined setback distance from said end section.

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4. The panel as recited in Claim 1 wherein said flange comprises a first section and a second section, said second section extending from said first section to form a right angle.

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5. The panel as recited in Claim 1 wherein said flange comprises an offset flange having a first section, a second section and a third section, said second section branching from said first section and extending parallel to said first section, said third section forming a right angle with an end of said second section.

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6. The panel as recited in Claim 1 wherein said flange comprises a first section and a second section, said second section branching from said first section and extending in an opposite direction a predetermined distance parallel to said first section.

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7. The panel as recited in Claim 1 wherein an end of said panel comprises predetermined spaced apart openings for receiving screws for interconnecting said

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panels at right angles.

8. A method of forming a panel comprising the steps of:

forming said panel by an extruding process, said panel having at least one channel and one slot parallel to said channel;

inserting a thermally nonconducting material into said slot which hardens in place near a first end of said panel; and

cutting said panel on an opposite side of said slot adjacent to said thermally nonconducting material and along the length of said panel wherein a major portion of said panel is thermally isolated from said first end of said panel.

9. A panel for framing an opening of a building to eliminate air and water penetration comprising:

a first side of said panel having a first channel and a second channel, said second channel being adjacent to said first channel, and said first channel and said second channel extending the length of said panel;

a thermally nonconducting section of said panel located adjacent to said first channel and extending the length of said panel; and

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an outer end section of said panel having a first end attached to said thermally nonconducting section and extending the length of said panel, and a second opposite end of said end section having an elongated slot.

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10. The panel as recited in Claim 9 wherein each of said first channel and said second channel comprises retainer edges for retaining a flange inserted into said first channel or said second channel.

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11. The panel as recited in Claim 9 wherein said panel comprises a flange inserted into said first channel or said second channel in accordance with a predetermined setback distance from a reference point on said outer end section.

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12. The panel as recited in Claim 11 wherein said flange comprises a first section and a second section, said second section extending from said first section to form a right angle.

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13. The panel as recited in Claim 11 wherein said flange comprises an offset flange having a first section,

a second section and a third section, said second section branching from said first section at a right angle and extending parallel to said first section, said third section forming a right angle with an end of said second section.

flange comprises a first section and a second section,

extending in an opposite direction a predetermined

distance parallel to said first section.

said second section branching from said first section and

The panel as recited in Claim 11 wherein said

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15. A frame for an opening of a building to eliminate air and water penetration of said building comprising:

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- a plurality of panels each of said panels having at least one channel for inserting a flange;
- a first pair of said panels being spaced apart and positioned parallel to each other in a first direction;

a second pair of said panels being spaced apart and positioned parallel to each other in a second direction within said first pair of said panels wherein each of

said panels forms a right angle between one of said

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panels of said first pair and one of said panels of said second pair; and

means for attaching said second pair of said panels to the ends of said first pair of said panels.

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of said flanges inserted in said first pair of panels abuts the ends of each of said flanges inserted in said second pair of panels.

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17. The frame as recited in Claim 15 wherein said channel comprises retainer edges for retaining said flange inserted into said channel.

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18. The frame as recited in Claim 15 wherein each of said panels comprises said flange inserted into said channel, said flange having a right angle extending section positioned in accordance with a predetermined setback distance from a reference point on an outer end section of said panels.

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19. The frame as recited in Claim 15 wherein said flange comprises a first section and a second section,

said second section extending from said first section to form a right angle.

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20. The frame as recited in Claim 15 wherein said flange comprises an offset flange having a first section, a second section and a third section, said second section branching from said first section and extending parallel to said first section, said third section forming a right angle with an end of said second section.

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21. The frame as recited in Claim 15 wherein said flange comprises a first section and a second section, said second section branching from said first section and extending in an opposite direction a predetermined distance parallel to said first section.

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22. The frame as recited in Claim 15 wherein an end of each of said panels comprises predetermined spaced apart openings for receiving screws for interconnecting said panels at right angles.

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